MANIPUR GAZETTE

E X T R A O R D I N A R Y
PUBLISHED BY AUTHORITY

No. 259 Imphal, Tuesday, January 6, 2026 (Pausa 16, 1947)

GOVERNMENT OF MANIPUR
SECRETARIAT: FINANCE DEPARTMENT
(EXPENDITURE SECTION)

Notification No. 05/2025 - State Tax
Imphal, the 31st December, 2025

No. TAX/4(53)/GST-NOTN/2016: — In exercise of the powers conferred by sub-section (5) of section 15 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 23/2023 - State Tax, dated the 30th September, 2023, published in the Manipur Gazette, Extraordinary, vide number 129, dated the 30th September, 2023 namely: —

In the said notification, after clause (iii), the following clauses shall be inserted, namely: —

"(iv) supply of the following goods bearing the description specified in column (3), falling under the corresponding Chapter/ heading/ sub-heading/ tariff item specified in column (2), of the Table below, on which retail sale price is declared: —

Table

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	2106 90 20	Pan masala
2.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]
3.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes

4.	2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences (other than biris)
5.	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion
6.	2404 19 00	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion

Explanation. - For the purposes of this clause, —

(i) "retail sale price" means the maximum price declared on goods at which such goods in packaged form may be sold to the ultimate consumer and includes all taxes, duties, surcharge or cess, by whatever name called;

(ii) where on the package of any specified goods more than one retail sale price is declared, the maximum of such retail sale price shall be deemed to be the retail sale price;

(iii) where the retail sale price declared on packages of any specified goods is altered to increase the retail sale price at any stage before, during, or after the supply, such altered retail sale price shall be deemed to be the retail sale price;

(iv) where different retail sale prices are declared on different packages for the sale of any specified goods above in packaged form in different areas, each such retail sale price shall be the retail sale price for the purposes of valuation of the specified goods intended to be sold in the area to which the retail sale price relates.

(v) "tariff item", "heading", "sub-heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading, and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);

(vi) the rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this clause."

2. This notification shall come into force on the 1st day of February 2026.

N. ASHOK KUMAR,
Commissioner (Finance),
Government of Manipur.

Note: The principal notification was published in the Manipur Gazette, Extraordinary, vide notification No. 23/2023 - State Tax, dated the 30th September, 2023, published in the Manipur Gazette, Extraordinary, vide number 129, dated the 30th September, 2023.

Printed at and Published by the Directorate of Printing & Stationery, Government of Manipur.

Digitally signed by
Thingbaijam Binodkumar Singh
Date: 06-01-2026 15:35:59